

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the primary government financial statements.

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**Independent Auditor's Report on Internal Control
Structure Based Solely on an Audit of the
Primary Government Financial Statements**

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

In planning and performing my audit of the primary government financial statements of the Vernon Parish Police Jury, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide assurance on the internal control structure.

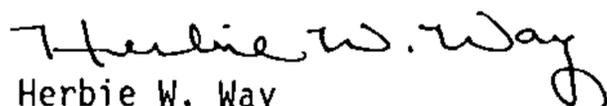
The management of Vernon Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Internal Control Report (Continued)

For all of the internal control structure categories, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Vernon Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Herbie W. Way
Alexandria, Louisiana
June 25, 1996

HERBIE W. WAY
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**Independent Auditor's Report on Compliance With Laws
and Regulations Based Solely on an Audit of the
Primary Government Financial Statements**

VERNON PARISH POLICE JURY
Leesville, Louisiana

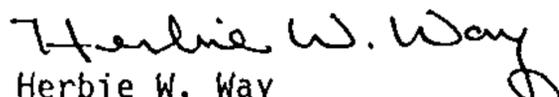
I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

I noted certain immaterial instances of noncompliance that I have reported to management of the Vernon Parish Police Jury in a separate letter dated June 25, 1996.

This report is intended for the information of the Vernon Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 25, 1996

OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, *Audits of State and Local Governments*, the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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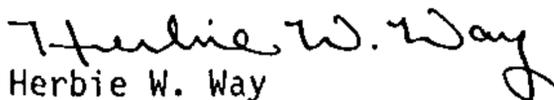
Independent Auditor's Report on Schedule of Federal Financial Assistance

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police jury for the two years ended December 31, 1995, and have issued my report thereon dated June 25, 1996. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the primary government financial statements of the Vernon Parish Police Jury, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.


Herbie W. Way
Alexandria, Louisiana
June 25, 1996

VERNON PARISH POLICE JURY
Leesville, Louisiana
Schedule of Federal Financial Assistance
For the Years Ended December 31, 1995 and 1994

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES	
		1995	1994
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>			
Passed through Louisiana Department of Social Services:			
Food Stamps	10.551	4,211,901 *	4,350,938 *
State Administrative Matching Grants for Food Stamp Program	10.561	39,079	35,284
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	<u>195,949</u>	<u>182,000</u>
Total United States Department of Agriculture		<u>4,446,929</u>	<u>4,568,222</u>
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/Small Cities Program	14.219	264,396	85,121
Passed through Louisiana Department of Social Services - Emergency Shelter Grant	14.231	<u>18,001</u>	<u>23,438</u>
Total United States Department of Housing and Urban Development		<u>282,397</u>	<u>108,559</u>
<u>UNITED STATES DEPARTMENT OF LABOR</u>			
Passed through Louisiana Department of Labor and the Louisiana Department of Education - Job Training Partnership Act	17.250	<u>1,426,423 *</u>	<u>1,843,437 *</u>
<u>UNITED STATES DEPARTMENT OF TRANSPORTATION</u>			
Passed through Louisiana Department of Transportation and Development - Public Transportation for Nonurbanized Areas	20.509	<u>69,831</u>	<u>34,697</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed through Louisiana Department of Public Safety and Corrections, Office of Emergency Preparedness - Disaster Assistance	83.516	<u>458</u>	<u>442</u>
<u>UNITED STATES DEPARTMENT OF THE INTERIOR</u>			
Passed through Louisiana Department of the Treasury - Payments in-lieu-of taxes	NONE	<u>7,915</u>	<u>8,517</u>

(Continued)

* - Denotes major federal financial assistance programs.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Schedule of Federal Financial Assistance
For the Years Ended December 31, 1995 and 1994

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES	
		1995	1994
<u>UNITED STATES DEPARTMENT OF DEFENSE</u> Passed through Louisiana Department of Treasury - Military Installation Timber Sales Receipts	NONE	<u>\$59,953</u>	<u>\$50,000</u>
Total Issues/Expenditures		<u>\$6,293,906</u>	<u>\$6,613,874</u>

(Concluded)

* - Denotes major federal financial assistance programs.

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Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 25, 1996.

I conducted my audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit as of December 31, 1995, and for the years ended December 31, 1995 and 1994, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's primary government financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the primary government financial statements in a separate report dated June 25, 1996.

The management of the police jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are

VERNON PARISH POLICE JURY
Leesville, Louisiana
Federal Internal Control Report (Continued)

managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls:

- Budgeting and budgetary reporting
- Revenues/receivables
- Expenditures/payables
- Payroll/personnel
- Electronic data processing

Grant administration controls:

General requirements:

- Political activity
- Civil rights
- Administrative requirements (Common Rule)

Specific requirements:

- Types of services
- Eligibility
- Claims for advances and reimbursements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the 1994 and 1995, the police jury expended 93.86 percent and 95.20 percent, respectively, of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Federal Internal Control Report (Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
June 25, 1996

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VERNON PARISH POLICE JURY
Leesville, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-4-96

Herbie W. Way
Certified Public Accountant

VERNON PARISH POLICE JURY
Leesville, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules

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Independent Auditor's Report

VERNON PARISH POLICE JURY
Leesville, Louisiana

I have audited the financial statements of the Vernon Parish Police Jury, primary government, as of December 31, 1995, and for the years ended December 31, 1995 and 1994, as listed in the table of contents. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

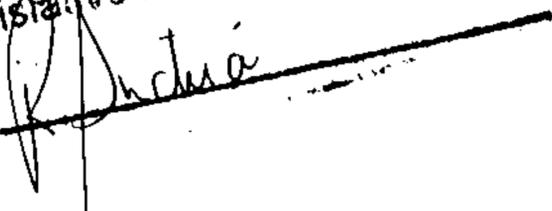
A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Vernon Parish Police Jury, as of December 31, 1995, and the results of its operations for the years ended December 31, 1995 and 1994, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Vernon Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Vernon Parish Police Jury as of December 31, 1995, and the results of its operations for the years ended December 31, 1995 and 1994, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 25, 1996, on my consideration of the Vernon Parish Police Jury's internal control structure and a report dated June 25, 1996, on its compliance with laws and regulations.

Received
Legislative Auditor

By



HERBIE W. WAY

CERTIFIED PUBLIC ACCOUNTANT

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Independent Auditor's Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs

VERNON PARISH POLICE JURY
Leesville, Louisiana

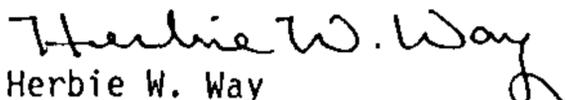
I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996.

I have applied procedures to test the Vernon Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the two years ended December 31, 1995, applicable to the entity's federal financial assistance programs: political activity; civil rights and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 25, 1996

HERBIE W. WAY

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Independent Auditor's Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs

VERNON PARISH POLICE JURY
Leesville, Louisiana

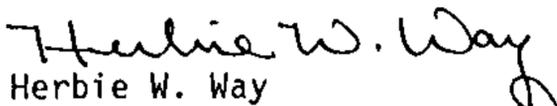
I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996.

I have also audited the Vernon Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility and claims for advances and reimbursements; that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the two years ended December 31, 1995. The management of police jury of is responsible for compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the two years ended December 31, 1995.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 25, 1996

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**Independent Auditor's Report on Compliance
With Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

VERNON PARISH POLICE JURY
Leesville, Louisiana

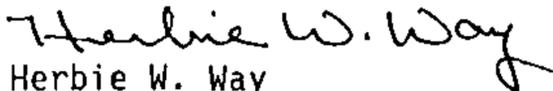
I have audited the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 25, 1996.

In connection with my audit of the primary government financial statements of the Vernon Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Vernon Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 25, 1996

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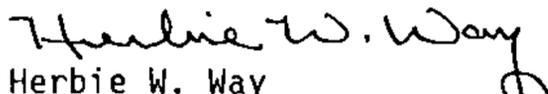
VERNON PARISH POLICE JURY
Leesville, Louisiana

In planning and performing my audit of the financial statements of the Vernon Parish Police Jury at December 31, 1995, and for the two years ended December 31, 1995 and 1994, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Vernon Parish Police Jury's internal control structure in my report dated June 25, 1996. This letter does not affect my report dated June 25, 1996, on the financial statements of the Vernon Parish Police Jury.

I will review the status of these comments during my next engagement. At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,


Herbie W. Way
June 25, 1996

VERNON PARISH POLICE JURY
Leesville, Louisiana

MANAGEMENT LETTER POINTS
For the Years Ended December 31, 1995 and 1994

BUDGETS AND BUDGETARY REPORTING -- the following individual funds have unfavorable expenditure variances for the two years ended December 31, 1995:

Fund	DECEMBER 31, 1994			
	Budget	Actual	Amount	Percent
General	\$1,144,646	\$1,244,567	(\$99,921)	-8.03%
Road District Maintenance:				
No. 2	90,800	91,036	(236)	-0.26%
No. 5	35,550	53,991	(18,441)	-34.16%
No. 8		1,443	(1,443)	-100.00%
Judicial Expense		19,312	(19,312)	-100.00%
Tourist and Recreation	49,475	56,220	(6,745)	-12.00%
Sales Tax Collection	3,680,266	3,699,631	(19,365)	-0.52%

Fund	DECEMBER 31, 1995			
	Budget	Actual	Amount	Percent
Parishwide Road Maintenance	\$1,362,033	\$1,366,510	(\$4,477)	-0.33%
Parishwide Overlay	317,918	345,807	(27,889)	-8.06%
Library Maintenance	374,197	388,721	(14,524)	-3.74%
Criminal Court	449,567	455,480	(5,913)	-1.30%
Communications District	427,106	429,129	(2,023)	-0.47%
Road District Maintenance No. 2	182,716	244,024	(61,308)	-25.12%
Road District Construction:				
No. 4	37,500	62,297	(24,797)	-39.80%
No. 7	6,784	9,988	(3,204)	-32.08%
No. 8	1,157	1,212	(55)	-4.54%
Block Grant	184,772	267,667	(82,895)	-30.97%
Tourist and Recreation	51,211	54,335	(3,124)	-5.75%
Sales Tax Collection	3,804,060	3,856,513	(52,453)	-1.36%

The police jury should adopt an annual individual fund budget for all funds and monitor the activity during the year and when necessary, amend the individual fund budgets to reflect changes in operations, especially when the unfavorable variances are five (5) percent or more.

PARISH TRANSPORTATION ACT -- Louisiana law, LSA-R.S. 48:755 -- System of administration relating to this act requires that the adoption of a parishwide selective maintenance program inclusive of parish roads within municipalities shall provide for a schedule of the work to be performed by category, on a weekly basis. The program shall be prepared and administered by the parish road manager. The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety. The parish road manager shall maintain a record of the work so authorized and shall report the total amount of such expenditures on a monthly basis to the parish governing authority.

A review of the system of administration relating to the "parishwide" maintenance program for the period under audit, disclosed that these schedules do not identify the roads upon which maintenance is being performed.

Vernon Parish Police Jury
Leesville, Louisiana
Management Letter Points
(Continued)

RECOMMENDATION -- To ensure that public funds are expended only on parish roads, the maintenance schedules should be revised to include a description of the roads being maintained. The description of these roads should correspond to the description contained on the parish's inventory of formally adopted roads.

INTERFUND TRANSACTIONS -- the policy jury needs to improve accountability over interfund transactions, including interfund receivables/payables and operating transfer in/out. The current system in operation is cumbersome and susceptible to errors in posting and reporting.

RECOMMENDATION -- the jury should revise its system relating to recording of interfund transactions to include appropriate subsidiary ledgers for each fund that receives and/or transfers funds. This system should include a separate subsidiary ledger for interfund receivables/payables (those items expected to be repaid) and operating transfers in/out (those items not expected to be repaid).

These subsidiary ledgers should be reconciled to the control account contained in the general ledger on a monthly basis. Additionally, appropriate documentation should be maintained within the subsidiary ledgers to identify these transactions as interfund receivables/payables or operating transfers in/out and that these transactions have been approved by the jury.

GENERAL FIXED ASSETS (GFA) -- police jury needs to update procedures used to account for the general fixed assets.

RECOMMENDATIONS -- conduct a current and complete physical inventory of all GFA as soon as possible and reconcile this count to the GFA control account(s), and at least once every three years thereafter; revise the format of the detailed GFA (subsidiary) records to provide the information necessary to properly account for additions and/or deductions to the GFA on an annual basis; delete all GFA that do not meet or exceed the jury's capitalization threshold and in the future, record as GFA only those items that meet or exceed this threshold; provide historical and/or estimated historical cost information on those GFA that have not been assigned a dollar value.

CRIMINAL COURT FUND -- The Thirtieth Judicial District Criminal Court Fund has a deficit of \$64,328 in unreserved-undesignated fund balance at December 31, 1995.

RECOMMENDATION -- The police jury should discuss this condition with the judge(s) and the district attorney and devise a plan of action to eliminate this deficit and to ensure that future expenditures of the Criminal Court Fund do not exceed available resources.

MANAGEMENT'S RESPONSE -- management has provided assurances that all aforementioned recommendations will be implemented.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Independent Auditor's Report
(Continued)

As described in note 13 to the financial statements, the Vernon Parish Police Jury is a defendant in several lawsuits. These law suits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Vernon Parish Police Jury. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
June 25, 1996

VERNON PARISH POLICE JURY, PRIMARY GOVERNMENT
LEESVILLE, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1995 AND FOR THE YEARS
ENDED DECEMBER 31, 1995 AND 1994

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND - LIBRARY	CAPITAL PROJECTS FUND - LIBRARY
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$2,054,116	\$8,757,640	\$107,968	\$78,940
Receivables	372,555	1,828,471	319,831	
Interfund receivables	256,950	148,724		
Intergovernmental receivable	40,000			
Land, buildings and equipment				
Other debits:				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,723,621</u>	<u>\$10,734,835</u>	<u>\$427,799</u>	<u>\$78,940</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts, salaries, and other payables	\$39,160	\$123,510		
Interfund payables	4,397	401,277		
Escrow deposits	27,257	2,560		
Intergovernmental payable		206		
Bonds payable				
Bank loans payable				
Capital leases payable				
Total liabilities	<u>70,814</u>	<u>527,553</u>	<u>NONE</u>	<u>NONE</u>
Fund Equity:				
Investment in general fixed assets				
Fund balances:				
Reserved for:				
Debt service			\$427,799	
Incomplete contracts				\$78,940
Unreserved - undesignated	2,652,807	10,207,282		
Total Fund Equity	<u>2,652,807</u>	<u>10,207,282</u>	<u>427,799</u>	<u>78,940</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,723,621</u>	<u>\$10,734,835</u>	<u>\$427,799</u>	<u>\$78,940</u>

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
		\$10,998,664
		2,520,857
		405,674
		40,000
\$11,662,688		11,662,688
	\$427,799	427,799
	<u>2,465,350</u>	<u>2,465,350</u>
<u>\$11,662,688</u>	<u>\$2,893,149</u>	<u>\$28,521,032</u>
		\$162,670
		405,674
		29,817
		206
	\$2,385,000	2,385,000
	384,630	384,630
	123,518	123,518
<u>NONE</u>	<u>2,893,149</u>	<u>3,491,516</u>
\$11,662,688		11,662,688
		427,799
		78,940
		12,860,089
<u>11,662,688</u>	<u>NONE</u>	<u>25,029,516</u>
<u>\$11,662,688</u>	<u>\$2,893,149</u>	<u>\$28,521,032</u>

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	LIBRARY DEBT SERVICE FUND	LIBRARY CAPITAL PROJECT FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$147,777	\$1,308,649	\$336,222		\$1,792,648
Sales and use		3,821,325			3,821,325
Other taxes, licenses, and interest	106,076				106,076
Licenses and permits	158,260				158,260
Intergovernmental revenues:					
Federal funds	134,826	1,947,179			2,082,005
State funds	1,157,433	994,972			2,152,405
Local funds	28,675				28,675
Fees, charges, and commissions for services	85,944	167,733			253,677
Fines and forfeitures		314,433			314,433
Use of money and property	128,046	256,057	2,769	12,231	399,103
Other revenues	3,983	112,829			116,812
Total revenues	<u>1,951,020</u>	<u>8,923,177</u>	<u>338,991</u>	<u>12,231</u>	<u>11,225,419</u>
EXPENDITURES					
Current:					
General government:					
Legislative	274,198				274,198
Judicial	185,696	449,307			635,003
Executive	41,874				41,874
Elections	50,356				50,356
Finance and administrative	217,311	65,999			283,310
Other	16,662	362,120			378,782
Public safety	131,224	784,893			916,117
Public works		4,124,274			4,124,274
Health and welfare	156,380	155,090			311,470
Culture and recreation	7,205	456,612			463,817
Economic development and assistance	79,475	1,426,423			1,505,898
Other expenditures	59,901				59,901
Capital outlay					
Debt service	43,666	85,288	245,253		374,207
Capital outlay				1,206,630	1,206,630
Total expenditures	<u>1,263,948</u>	<u>7,910,006</u>	<u>245,253</u>	<u>1,206,630</u>	<u>10,625,837</u>
EXCESS OF REVENUES OVER EXPENDITURES	687,072	1,013,171	93,738	(1,194,399)	599,582
OTHER FINANCING SOURCES (USES)					
Gifts, contributions, and donations		200,000			200,000
Operating transfers in		3,809,031			3,809,031
Operating transfers out	(58,113)	(3,750,918)			(3,809,031)
Total other financing sources (uses)	<u>(58,113)</u>	<u>258,115</u>	<u>NONE</u>	<u>NONE</u>	<u>200,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	628,959	1,271,286	84,566	(1,194,399)	799,582
FUND BALANCE AT BEGINNING OF YEAR	<u>2,023,849</u>	<u>8,935,995</u>	<u>334,061</u>	<u>1,273,339</u>	<u>12,567,244</u>
FUND BALANCE AT END OF YEAR	<u>\$2,652,807</u>	<u>\$10,207,282</u>	<u>\$427,799</u>	<u>\$78,940</u>	<u>\$13,366,828</u>

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 1995

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$137,836	\$139,380	\$1,544	\$1,212,335	\$1,246,276	\$33,941
Sales				3,859,496	3,799,707	(59,789)
Other taxes, penalties, and interest	103,425	96,195	(7,230)			
Licenses and permits	147,322	156,171	8,849			
Intergovernmental revenues:						
Local funds	28,675	26,275	(2,400)			
Federal grants	133,745	128,374	(5,371)	1,728,950	1,695,040	(33,910)
State funds	926,932	1,103,186	176,254	1,183,788	1,273,703	89,915
Fees, charges, and commissions for services	80,631	85,478	4,847	182,640	185,774	3,134
Fines and forfeitures				288,743	313,698	24,955
Use of money and property	131,217	129,046	(2,171)	222,486	260,377	37,891
Other revenues	4,701	12,306	7,605	332,384	385,680	53,296
Total revenues	<u>1,694,484</u>	<u>1,876,411</u>	<u>181,927</u>	<u>9,010,822</u>	<u>9,160,255</u>	<u>149,433</u>
EXPENDITURES						
Current:						
General government:						
Legislative	273,951	275,334	(1,383)			
Judicial	188,520	185,813	2,707	464,767	469,235	(4,468)
Executive	41,623	41,736	(113)			
Elections	52,667	49,670	2,997			
Finance and administrative	232,146	261,425	(29,279)	62,379	62,401	(22)
Other	10,644	13,374	(2,730)	375,077	348,396	26,681
Public safety	143,315	135,298	8,017	857,610	805,189	52,421
Public works				4,129,565	4,277,036	(147,471)
Health and welfare	157,775	152,416	5,359	161,031	149,603	11,428
Culture and recreation	492	1,828	(1,336)	425,408	445,641	(20,233)
Economic development	24,200	29,409	(5,209)	1,490,863	1,456,937	33,926
Other expenditures		28,415	(28,415)		1,000	(1,000)
Debt service	42,343	43,666	(1,323)			
Total expenditures	<u>1,167,676</u>	<u>1,218,384</u>	<u>(50,708)</u>	<u>7,966,700</u>	<u>8,015,438</u>	<u>(48,738)</u>
EXCESS OF REVENUES OVER EXPENDITURES	526,808	658,027	131,219	1,044,122	1,144,817	100,695
OTHER FINANCING SOURCES (Uses)						
Operating transfers in				3,834,174	3,939,129	104,955
Operating transfers out	(258,451)	(167,262)	91,189	(3,754,827)	(3,794,135)	(39,308)
Total other financing sources (uses)	<u>(258,451)</u>	<u>(167,262)</u>	<u>91,189</u>	<u>79,347</u>	<u>144,994</u>	<u>65,647</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	268,357	490,765	222,408	1,123,469	1,289,811	166,342
FUND BALANCE AT BEGINNING OF YEAR	<u>1,521,921</u>	<u>1,563,351</u>	<u>41,430</u>	<u>7,467,847</u>	<u>7,467,822</u>	<u>(25)</u>
FUND BALANCE AT END OF YEAR	<u>\$1,790,278</u>	<u>\$2,054,115</u>	<u>\$263,838</u>	<u>\$8,591,316</u>	<u>\$8,757,634</u>	<u>\$166,317</u>

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	LIBRARY DEBT SERVICE FUND	LIBRARY CAPITAL PROJECT FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$146,405	\$1,285,048	\$273,653		\$1,705,106
Sales and use		3,736,540			3,736,540
Other taxes, licenses, and interest	49,497				49,497
Licenses and permits	146,822				146,822
Intergovernmental revenues:					
Federal funds	101,936	2,161,000			2,262,936
State funds	992,844	1,265,584			2,258,428
Local funds	21,375				21,375
Fees, charges, and commissions for services	100,921	264,290			365,211
Fines and forfeitures		363,444			363,444
Use of money and property	90,618	199,868	2,683	\$94,538	387,707
Other revenues	1,920	84,173			86,093
Total revenues	<u>1,652,338</u>	<u>9,359,947</u>	<u>276,336</u>	<u>94,538</u>	<u>11,383,159</u>
EXPENDITURES					
Current:					
General government:					
Legislative	256,029				256,029
Judicial	179,668	437,541			617,209
Executive	24,147				24,147
Elections	30,940				30,940
Finance and administrative	212,088	47,166			259,254
Other	12,005	450,888	9,929		472,822
Public safety	170,733	746,115			916,848
Public works	12,663	4,017,013			4,029,676
Health and welfare	125,849	179,816			305,665
Culture and recreation	8,927	407,404			416,331
Economic development and assistance	61,825	1,843,437			1,905,262
Other expenditures	2,857	365			3,222
Capital outlay				1,165,114	1,165,114
Debt service	51,606	84,156	213,878		349,640
Total expenditures	<u>1,149,337</u>	<u>8,213,901</u>	<u>223,807</u>	<u>1,165,114</u>	<u>10,752,159</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	503,001	1,146,046	52,529	(1,070,576)	631,000
OTHER FINANCING SOURCES (USES)					
Increase in capital leases		145,402			145,402
Operating transfers in	68,115	3,864,657			3,932,772
Operating transfers out	(66,562)	(3,866,210)			(3,932,772)
Total other financing sources (uses)	<u>1,553</u>	<u>143,849</u>	<u>NONE</u>	<u>NONE</u>	<u>145,402</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	504,554	1,289,895	52,529	(1,070,576)	776,402
FUND BALANCE AT BEGINNING OF YEAR	<u>1,519,295</u>	<u>7,646,100</u>	<u>281,532</u>	<u>2,343,915</u>	<u>11,790,842</u>
FUND BALANCE AT END OF YEAR	<u>\$2,023,849</u>	<u>\$8,935,995</u>	<u>\$334,061</u>	<u>\$1,273,339</u>	<u>\$12,567,244</u>

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 1994

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$134,000	\$136,792	\$2,792	\$1,188,062	\$1,193,856	\$5,794
Sales				3,800,840	3,731,625	(69,215)
Other taxes, penalties, and interest	64,000	43,458	(20,542)			
Licenses and permits	146,000	147,322	1,322			
Intergovernmental revenues:						
Federal grants	94,517	101,522	7,005	2,090,076	2,106,841	16,765
State funds	683,279	998,617	315,338	1,398,715	1,353,318	(45,397)
Local funds	21,375	21,375				
Fees, charges, and commissions for services	99,500	102,639	3,139	221,200	228,005	6,805
Fines and forfeitures				420,000	394,841	(25,159)
Use of money and property	90,000	95,618	5,618	151,900	204,510	52,610
Other revenues	10,100	5,253	(4,847)	102,200	92,782	(9,418)
Total revenues	<u>1,342,771</u>	<u>1,652,596</u>	<u>309,825</u>	<u>9,372,993</u>	<u>9,305,778</u>	<u>(67,215)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	247,800	255,829	(8,029)			
Judicial	204,179	184,166	20,013	410,500	424,367	(13,867)
Executive	27,110	24,146	2,964	2,800	2,724	76
Elections	39,619	31,351	8,268			
Finance and administrative	210,318	205,024	5,294	570,102	489,268	80,834
Other	18,700	12,445	6,255			
Public safety	146,900	171,740	(24,840)	1,062,400	804,345	258,055
Public works				4,426,052	3,894,232	531,820
Health and welfare	132,820	129,378	3,442	191,200	174,261	16,939
Culture and recreation		8,958	(8,958)	403,375	384,883	18,492
Economic development	18,500	76,830	(58,330)	1,828,106	1,828,180	(74)
Other expenditures						
Debt service	48,600	51,606	(3,006)	12,500	13,085	(585)
Total expenditures	<u>1,094,546</u>	<u>1,151,473</u>	<u>(56,927)</u>	<u>8,907,035</u>	<u>8,015,345</u>	<u>891,690</u>
EXCESS OF REVENUES OVER EXPENDITURES	248,225	501,123	252,898	465,958	1,290,433	824,475
OTHER FINANCING SOURCES (Uses)						
Operating transfers in	50,000	50,000		3,887,869	3,903,633	15,764
Operating transfers out	(50,100)	(93,094)	(42,994)	(3,793,532)	(3,805,490)	(11,958)
Total other financing sources (uses)	<u>(100)</u>	<u>(43,094)</u>	<u>(42,994)</u>	<u>94,337</u>	<u>98,143</u>	<u>3,806</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	248,125	458,029	209,904	560,295	1,388,576	828,281
FUND BALANCE AT BEGINNING OF YEAR	<u>1,061,421</u>	<u>1,105,322</u>	<u>43,901</u>	<u>6,090,512</u>	<u>6,094,246</u>	<u>3,734</u>
FUND BALANCE AT END OF YEAR	<u>\$1,309,546</u>	<u>\$1,563,351</u>	<u>\$253,805</u>	<u>\$6,650,807</u>	<u>\$7,482,822</u>	<u>\$832,015</u>

The accompanying notes are an integral part of this statement.

VERNON PARISH POLICE JURY
Leesville, Louisiana

Notes to the Financial Statements
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994

INTRODUCTION

The Vernon Parish Police Jury is the governing authority for Vernon Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms which expire on January 13, 1996.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories; governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classification and description of each existing fund type follows:

Governmental Funds

Governmental funds are used to account for the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

1. **General Fund** -- the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants that are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes. In addition, the General Fund of each component unit is reported as a special revenue fund of the reporting entity.
3. **Debt Service Funds** -- account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related charges.
4. **Capital Projects Funds** -- account for financial resources to be used to acquire or construct major capital facilities.

C. FIXED ASSETS

Fixed assets of the governmental funds, valued at historical cost, are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are immaterial and are not capitalized. No depreciation has been provided on general fixed assets.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

D. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments are recognized in the governmental funds when due.

E. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures in the governmental funds:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Vernon Parish School Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles. The related receivable in the financial statements represents sales tax collections from the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles for December 31, 1995 and remitted to the police jury in January 1996.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, fines and forfeitures, licenses and permits, and sales taxes on motor vehicles are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

F. BUDGET PRACTICES

Preliminary budgets, based on cash estimates, for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

The following is a reconciliation of Statement C and E (Non-GAAP) basis to Statement B and D (GAAP basis):

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources - (cash basis) Statement C	\$490,765	\$1,289,811
Adjustments:		
Revenues/Receivables (net)	74,609	(237,078)
Expenditures/Payables (net)	(45,564)	105,432
Other	<u>109,149</u>	<u>113,121</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources - (GAAP basis) Statement B	<u>\$628,959</u>	<u>\$1,271,286</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources - (cash basis) Statement E	\$458,029	\$1,388,576
Adjustments:		
Revenues/Receivables (net)	(258)	54,169
Expenditures/Payables (net)	2,136	(198,556)
Other	<u>44,647</u>	<u>45,706</u>
Excess (deficiency) of revenues and other uses over expenditures and other sources - (GAAP basis) Statement D	<u>\$504,554</u>	<u>\$1,289,895</u>

G. ENCUMBRANCES

Encumbrances accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

H. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

I. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds to comply with various state and local laws and tax propositions that may result in receivables and payables among the various funds. These receivables and payables are classified as interfund receivables/payables.

J. COMPENSATED ABSENCES

Employees of the Vernon Parish Police Jury earn from 5 to 15 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned. Employees earn one day of sick leave for each month of service. A maximum accumulation of 25 days of sick leave is allowed. Accumulated sick leave is forfeited upon termination of employment.

Employees of the Vernon Parish Library earn from 12 to 22.5 days of vacation leave each year, depending on their length of service. Unused vacation leave cannot be carried forward, except under unusual circumstances. Employees are not paid for unused vacation leave upon termination of employment. All full-time employees earn 10 days of sick leave each year. Employees are permitted to carry forward five days of unused sick leave to the next year up to a maximum of 90 days. Employees are not paid for unused sick leave upon termination of employment.

All full-time employees of the Thirtieth Judicial District Criminal Court earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned. Employees are entitled to pay during reasonable periods of illness.

Based on the aforementioned policies, there are no accumulated or vested benefits relating to compensated absences, at December 31, 1995, that require accrual or disclosure to conform with generally accepted accounting principles.

K. SALES TAXES

On January 19, 1991, the voters of the parish approved two sales and use taxes of one per cent (1%) and one-half of one per cent (1/2%). Both taxes are for a five-year period, from April 1, 1991, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:698. The proceeds of the one per cent tax, after paying cost to collect and administer the tax, are dedicated and used to pay the costs of collecting and disposing of solid waste and closing garbage dumps in the parish. The proceeds of the second one-half per cent tax, after paying costs to collect and administer the tax are to be used as follows:

1. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, improve, and maintain public roads, highways, and bridges in the parish.
2. Fifty per cent of the proceeds of the tax (one-quarter of one per cent) is used to construct, acquire, improve, maintain, and operate parishwide fire protection facilities.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

Although voters approved a one per cent sales tax on January 19, 1991, the police jury, due to statutory limitations, could only levy three-quarters of the original one per cent sales tax. By resolution and in accordance with Act 92 of the Regular Session of the Louisiana Legislature of 1991, on June 27, 1993, (effective July 1, 1991) the police jury increased the three-quarters of one per cent sales tax to the full one percent. The net proceeds of this tax is to be expended in accordance with the original proposition.

L. HOTEL/MOTEL TAX

As provided by Louisiana Revised Statute 33:4574, the police jury has levied a three per cent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for the promotion of tourism in Vernon Parish.

M. FUND EQUITY

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**O. TOTAL COLUMNS ON COMBINED
STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

2. EXPENDITURES - BUDGET AND ACTUAL

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1994:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Amount</u>	<u>Percent</u>
General	\$1,144,646	\$1,244,567	(\$99,921)	-8.03%
Road District Maintenance:				
No. 2	90,800	91,036	(236)	-0.26%
No. 5	35,550	53,991	(18,441)	-34.16%
No. 8		1,443	(1,443)	-100.00%
Judicial Expense		19,312	(19,312)	-100.00%
Tourist and Recreation	49,475	56,220	(6,745)	-12.00%
Sales Tax Collection	3,680,266	3,699,631	(19,365)	-0.52%

The following funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Amount</u>	<u>Percent</u>
Parishwide Road Maintenance	\$1,362,033	\$1,366,510	(\$4,477)	-0.33%
Parishwide Overlay	317,918	345,807	(27,889)	-8.06%
Library Maintenance	374,197	388,721	(14,524)	-3.74%
Criminal Court	449,567	455,480	(5,913)	-1.30%
Communications District	427,106	429,129	(2,023)	-0.47%
Road District Maintenance No. 2	182,716	244,024	(61,308)	-25.12%
Road District Construction:				
No. 4	37,500	62,297	(24,797)	-39.80%
No. 7	6,784	9,988	(3,204)	-32.08%
No. 8	1,157	1,212	(55)	-4.54%
Block Grant	184,772	267,667	(82,895)	-30.97%
Tourist and Recreation	51,211	54,335	(3,124)	-5.75%
Sales Tax Collection	3,804,060	3,856,513	(52,453)	-1.36%

3. FUND DEFICIT

The Thirtieth Judicial District Criminal Court Fund has a deficit of \$64,328 in unreserved-undesignated fund balance at December 31, 1995. The police jury intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

5. CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash and cash equivalents (book balances) as follows:

Petty cash	\$775
Interest bearing demand deposits	2,252,878
Time and certificates of deposit	<u>8,745,011</u>
Total Cash and Cash Equivalents	<u>\$10,998,664</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling \$10,897,682 are adequately secured by \$200,000 of federal deposit insurance (GASB Category 1), and \$10,697,682 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category 3).

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 150.163(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

6. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes:				
Ad valorem	\$136,278	\$1,210,102	\$319,831	\$1,666,211
Sales and use		86,673		86,673
Other taxes, licenses, etc.	11,739			11,739
Licenses and permits	2,323			2,323
Intergovernmental revenues:				
Federal	9,689	235,063		244,752
State	207,164	274,498		481,662
Other	5,363	22,135		27,498
Total	<u>\$372,555</u>	<u>\$1,828,471</u>	<u>\$319,831</u>	<u>\$2,520,857</u>

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

7. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1995:

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Library Books and Other</u>	<u>Total</u>
Balance, January 1, 1993	\$448,685	\$2,525,061	\$4,561,132	\$1,812,553	\$9,347,431
Additions		112,072	74,727	36,709	223,508
Deductions			(101,018)	(90,404)	(191,422)
Balance, December 31, 1994	\$448,685	\$2,637,133	\$4,534,841	\$1,758,858	\$9,379,517
Additions		2,199,711	270,027	29,245	2,498,983
Deductions		(73,987)	(107,869)	(33,955)	(215,812)
Balance, December 31, 1995	<u>\$448,685</u>	<u>\$4,762,857</u>	<u>\$4,696,999</u>	<u>\$1,754,147</u>	<u>\$11,662,688</u>

Fixed asset records of the police jury do not provide information relating to the fixed assets recorded at historical or estimated historical cost.

8. PENSION PLANS

Parochial Employees Retirement System of Louisiana -- substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan B, employees who retire at or after age 62 with at least 10 years of credited service or at or after age 55 with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average compensation in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, benefits paid under Plan B cannot exceed the lesser of 100 per cent of the final-average salary multiplied by total years of creditable service. Final-average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$15,715, \$25,104, and \$33,953, respectively, equal to the required contributions for each year.

9. LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The lease obligations, consisting of equipment are paid from various special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1995:

Year Ending December 31,	<u>Capital Leases</u>
1996	\$55,564
1997	41,730
1998	24,072
1999	<u>14,042</u>
Totals	\$135,409
Less - amount representing interest	<u>(11,891)</u>
Present value of future lease payments	<u>\$123,517</u>

The police jury has entered into operating leases for maintenance yards. These maintenance yards are used to store equipment and fuel for maintaining the parish's road system. The leases may be terminated by either the lessor or the lessee by giving 30 days written notice.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

10. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1995:

	General Obligation Bonds	Bank Loans	Capital Leases	Total
Long-term debt payable at January 1, 1993	\$2,500,000	\$443,430	\$147,730	\$3,091,160
Additions	NONE	NONE	145,402	145,402
Deductions	NONE	(37,163)	(83,076)	(120,240)
Long-term debt payable at December 31, 1994	2,500,000	406,267	210,056	3,116,323
Additions				
Deductions	(115,000)	(21,637)	(86,538)	(223,175)
Long-term debt payable at December 31, 1995	<u>\$2,385,000</u>	<u>\$384,630</u>	<u>\$123,517</u>	<u>\$2,893,149</u>

In accordance with Louisiana Revised Statute 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit is \$6,174,353.

11. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish's General Fund. The following details the amount due the General Fund at December 31, 1995:

Balance due at December 31, 1993	\$55,689
Amount remitted during 1994	NONE
Amount due for 1994	<u>18,115</u>
Balance due at December 31, 1994	73,804
Amount remitted during 1995	NONE
Amount due for 1995	<u>NONE</u>
Balance due at December 31, 1995	<u>\$73,804</u>

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

12. INTERFUND ASSETS/LIABILITIES

Individual interfund balances at December 31, 1995, are comprised as follows:

Fund	Interfund	
	Receivables	Payables
General Fund	\$256,950	\$4,397
<u>Special Revenue Funds</u>		
Sanitary Landfill	96,216	
Parishwide Maintenance	24,054	11,270
Parishwide Overlay Construction		61,579
Road District No. 1 Maintenance		34,466
Road District No. 2 Maintenance		10,000
Road District No. 7 Maintenance		10,000
Road District No. 8 Maintenance	3	3
Road District No. 1 Construction		5,526
Criminal Court Fund	4,397	123,804
Sales Tax Fund		144,324
Fire District No. 1 Maintenance Fund	24,054	
Block Grant Funds		200
Library Fund		100
Job Training Partnership Act Fund		5
Total Special Revenue Funds	<u>148,724</u>	<u>401,277</u>
Total	<u>\$405,674</u>	<u>\$405,674</u>

13. LITIGATION

At December 31, 1995, the police jury is involved several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, the ultimate resolution of those lawsuits that have progressed to a point where a determination can be made will not represent a significant liability to the police jury, and the remaining law suits have not progressed to a point where a determination can be made of any possible loss. No provision for any liability that may result has been made in the accompanying financial statements.

14. JOB TRAINING PARTNERSHIP ACT PROGRAM

The Vernon Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor and the Louisiana Department of Education by the United States Department of Labor. The police jury is a member of the Fifth District Service Delivery Area (SDA), which consists of Allen, Beauregard, and Vernon Parishes. On March 7, 1983, the members of the SDA entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities authorized the by JTPA. This agreement names the president of the Vernon Parish Police Jury as the authorized representative of the units of government signatory to the agreement. In addition, the agreement states that the entity designated as the grant recipient will receive the funds for the consortium area and be held ultimately liable for the funds.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Notes to the Financial Statements
 (Continued)

A. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing program development guidance and for monitoring operations of the administrative entity.

B. Designated chief elected official - this is a police jury president, elected by his peers from the Fifth District Service Delivery Area. His responsibilities are the same as the PIC.

C. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The Vernon Parish Police Jury is the designated grant recipient and the administrative entity. As a grant recipient, the Vernon Parish Police Jury has (1) accepted full responsibility for funds expended in the grant; (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Title II of the Job Training Partnership Act (Public Law 97-300), all applicable federal and state regulations, policies and procedures, and the approved job training plan; and (3) accepted ultimate responsibility for the grant funds.

15. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two year period ended December 31, 1995, follows:

Balance at January 1, 1994	\$1,008,501
Received	4,417,000
Issued	<u>(4,350,938)</u>
Balance at December 31, 1994	1,074,563
Received	4,222,000
Issued	<u>(4,211,901)</u>
Balance at December 31, 1995	<u><u>\$1,084,662</u></u>

16. GENERAL LIABILITY INSURANCE

The Vernon Parish Police Jury has determined that the cost of general liability insurance coverage is prohibitive. Consequently, the police jury has not obtained general liability insurance coverage against possible losses resulting from claims filed by individuals who might suffer injury while on police jury property.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Notes to the Financial Statements
(Continued)

17. INTERGOVERNMENTAL AGREEMENT

Effective August 1, 1995, the Vernon Parish Police Jury (jury) transferred operations of the Vernon Parish Communications District (district) to the City of Leesville (city). The agreement is to continue until terminated, with 90-day notice, by the jury or the city. Accordingly, the transactions contained in the accompanying financial statements include the period from January 1, 1995 through July 31, 1995.

18. LANDFILL

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, consisting of approximately 10 acres, was originally opened in 1986 and has a remaining estimated useful life of approximately 20 years.

State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the postclosure monitoring costs for three years after closure are estimated at \$30,000. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 1995, the police jury, due to the immaterial amount of the estimated closure and postclosure care costs, has not recorded any liability relating to these cost estimates.

VERNON PARISH POLICE JURY
Leesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994

SPECIAL REVENUE FUNDS

HEALTH UNIT MAINTENANCE FUND -- accounts for the parish's portion of the cost of maintaining the parish health unit. Financing is provided by ad valorem taxes and state revenue sharing.

COURTHOUSE AND JAIL MAINTENANCE FUND -- accounts for the costs of operating and maintaining the parish courthouse and jail. Financing is provided by ad valorem taxes and state revenue sharing.

SANITARY LANDFILL MAINTENANCE FUND -- accounts for the costs incurred in operating the parish's solid waste disposal system. Operations are financed by a sales and use tax.

PARISHWIDE ROAD MAINTENANCE FUND -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed by Federal grants, and appropriations from the State of Louisiana.

PARISHWIDE OVERLAY FUND -- accounts for part of the costs incurred in maintaining parish roads and bridges. Operations of this fund are financed primarily by ad valorem taxes and the related state revenue sharing funds.

ROAD DISTRICT MAINTENANCE FUNDS -- account for costs incurred in maintaining roads and bridges in the various road districts. Financing is provided primarily by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

ROAD DISTRICT CONSTRUCTION FUNDS -- account for costs incurred in maintaining and constructing roads and bridges in the various road districts. Financing is provided by ad valorem taxes and state revenue sharing. Revenues are dedicated for expenditure within the territorial boundaries of the individual road districts.

PUBLIC IMPROVEMENT CONSTRUCTION FUND -- is comprised of balances remaining in the Public Improvements Debt Service Fund, and the Public Improvement Capital Projects Fund. The bond issue, serviced by the Public Improvement Debt Service Funds, was paid out in February 1981, and the construction project financed by this issue has been completed. The balance in the Public Improvements Construction Fund will be used to correct erosion and other problems at Lake Vernon and Lake Anacoco.

LIBRARY FUND -- accounts for the costs incurred in operating the parish library. Ad valorem taxes and state revenue sharing are the principal means of financing the library system.

VERNON PARISH POLICE JURY
Leesville, Louisiana
Supplemental Information Schedules (Continued)

CRIMINAL COURT FUND -- (Thirtieth Judicial District) accounts for fines and forfeitures imposed by the district court. These revenues, in addition to operating transfers from the police jury's General Fund, finance the operations of the criminal court. Expenditures are made from the Criminal Court Fund on motion of the district attorney and approval of the district judges.

TOURIST AND RECREATION COMMISSION FUND -- accounts for expenditures made to promote tourism in Vernon Parish. The activities are financed by the levy of a hotel/motel sales tax.

FIRE PROTECTION DISTRICT NO. 1 FUND -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by a one-quarter of one per cent sales and use tax dedicated for that purpose.

FIRE PROTECTION INSURANCE FUND -- accounts for the cost of maintaining and operating fire stations throughout Vernon Parish. Financing is provided by the two per cent fire insurance rebate received from the State of Louisiana.

SALES TAX FUND -- accounts for the collection of sales and use taxes. After providing for the cost of collection, the net proceeds are distributed in accordance with the proposition approved by the electorate of Vernon Parish.

JOB TRAINING PARTNERSHIP ACT FUND -- (JTPA) accounts for operations of the JTPA Program. Financing is provided by grants from the United States Department of Labor, passed through the Louisiana Department of Labor and the Louisiana Department of Education. The JTPA Program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

EMERGENCY 911 COMMUNICATIONS DISTRICT -- (E911) accounts for the operation of an emergency communications network system for the parish. Financing is provided by a surcharge on all telephone subscribers in the parish. During 1995, the Vernon Parish Police Jury transferred the operations of the district to the City of Leesville.

BLOCK GRANT FUNDS -- accounts for Federal pass-through grant revenues, expended in accordance with the applicable grant agreements, received from the State of Louisiana - Community Development Block Grant Section, under the Block Grant Small Cities Program.

VERNON PARISH POLICE JURY, PRIMARY GOVERNMENT
LEESVILLE, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

COMBINING SCHEDULES
AS OF DECEMBER 31, 1995 AND FOR THE YEARS
ENDED DECEMBER 31, 1995 AND 1994

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	HEALTH UNIT	COURTHOUSE AND JAIL	SANITARY LANDFILL	PARISHWIDE ROAD MAINTENANCE	PARISHWIDE ROAD OVERLAY	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION
ASSETS							
Cash and cash equivalents	\$1,648,056	\$402,148	\$3,891,113	\$114,918	\$51,784	\$299,198	\$140,713
Receivables	188,150	329,263		274,345	219,275	294,064	85,672
Interfund receivables			96,216	24,054		3	
TOTAL ASSETS	\$1,836,206	\$731,411	\$3,987,329	\$413,317	\$271,059	\$593,265	\$226,385
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$12,269	\$27,457	\$2,827	\$4,279	\$6,323	\$25,283	\$2,544
Interfund payables				11,270	61,579	54,469	5,526
Escrow deposits							
Intergovernmental payable							
Total liabilities	12,269	27,457	2,827	15,549	67,902	79,752	8,070
Fund Equity - fund balance - unreserved - undesignated	1,823,937	703,954	3,984,502	397,768	203,157	513,513	218,315
TOTAL LIABILITIES AND FUND EQUITY	\$1,836,206	\$731,411	\$3,987,329	\$413,317	\$271,059	\$593,265	\$226,385

(Continued)

PUBLIC IMPROVEMENT CONSTRUCTION	LIBRARY	CRIMINAL COURT	JUDICIAL EXPENSE	TOURIST AND RECREATION	HOTEL/MOTEL TAX	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND	SALES TAX	COMMUNICATIONS DISTRICT
\$234,826	\$308,560 329,263	\$43,479 21,703 4,397	\$223	\$8,439	\$5,483	\$1,247,576 24,054	\$209,925	\$144,324 86,673	\$206
<u>\$234,826</u>	<u>\$637,823</u>	<u>\$69,579</u>	<u>\$223</u>	<u>\$8,439</u>	<u>\$5,483</u>	<u>\$1,271,630</u>	<u>\$209,925</u>	<u>\$230,997</u>	<u>\$206</u>
	\$18,196 100	\$7,543 123,804 2,560		\$1,476		\$8,607		\$179 144,324	
<u>NONE</u>	<u>18,296</u>	<u>133,907</u>	<u>NONE</u>	<u>1,476</u>	<u>NONE</u>	<u>8,607</u>	<u>NONE</u>	<u>144,503</u>	<u>\$206</u> <u>206</u>
<u>234,826</u>	<u>619,527</u>	<u>(64,328)</u>	<u>\$223</u>	<u>6,963</u>	<u>\$5,483</u>	<u>1,263,023</u>	<u>209,925</u>	<u>86,494</u>	<u>NONE</u>
<u>\$234,826</u>	<u>\$637,823</u>	<u>\$69,579</u>	<u>\$223</u>	<u>\$8,439</u>	<u>\$5,483</u>	<u>\$1,271,630</u>	<u>\$209,925</u>	<u>\$230,997</u>	<u>\$206</u>

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	JOB TRAINING PARTNERSHIP ACT	BLOCK GRANT FUNDS	TOTALS
<u>ASSETS</u>			
Cash and cash equivalents		\$6,669	\$8,757,640
Receivables	\$63		1,828,471
Interfund receivables			148,724
	<u>\$63</u>	<u>\$6,669</u>	<u>\$10,734,835</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$58	\$6,469	\$123,510
Interfund payables	5	200	401,277
Escrow deposits			2,560
Intergovernmental payable			206
Total liabilities	<u>63</u>	<u>6,669</u>	<u>527,553</u>
Fund Equity - fund balance - unreserved - undesignated	<u>NONE</u>	<u>NONE</u>	<u>10,207,282</u>
	<u>\$63</u>	<u>\$6,669</u>	<u>\$10,734,835</u>

(Concluded)

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	HEALTH UNIT	COURTHOUSE AND JAIL	SANITARY LANDFILL	PARISHWIDE ROAD MAINTENANCE	PARISHWIDE ROAD OVERLAY	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION
REVENUES							
Taxes:							
Ad valorem	\$174,071	\$304,695			\$188,279	\$257,696	\$78,058
Sales and use							
Intergovernmental revenues:							
Federal grants				\$256,360			
State funds	42,725	74,769		507,510	57,850	84,286	38,150
Fees, charges, and commissions for services							
Fines and forfeitures							
Use of money and property	48,538	16,997	\$106,515	3,693	3,529	13,109	5,194
Other revenues	23		28,496	44,150		19,409	1,884
Total revenues	<u>265,357</u>	<u>396,461</u>	<u>135,011</u>	<u>811,713</u>	<u>249,658</u>	<u>374,500</u>	<u>123,286</u>
EXPENDITURES							
Current:							
General government:							
Judicial							
Finance and administrative							
Other		362,120					
Public safety							
Public works				1,393,669	328,889	596,365	189,030
Health and welfare							
Culture and recreation	155,090		1,373,573				
Economic development and assistance							
Other expenditures							
Debt service							
Total expenditures	<u>155,090</u>	<u>362,120</u>	<u>1,373,573</u>	<u>1,393,669</u>	<u>328,889</u>	<u>596,365</u>	<u>189,030</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	110,267	34,341	(1,238,562)	(581,956)	(79,231)	(221,865)	(65,744)
OTHER FINANCING SOURCES (USES)							
Gifts, contributions, and donations							
Increase in capital leases							
Operating transfers in			2,456,002	614,000		3	
Operating transfers out							
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>2,456,002</u>	<u>614,000</u>	<u></u>	<u>3</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	110,267	31,341	1,217,440	32,044	(79,231)	(221,862)	(65,744)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,713,670</u>	<u>669,613</u>	<u>2,767,062</u>	<u>365,724</u>	<u>282,388</u>	<u>735,375</u>	<u>284,059</u>
FUND BALANCE AT END OF YEAR	<u>\$1,823,937</u>	<u>\$703,954</u>	<u>\$3,984,502</u>	<u>\$397,768</u>	<u>\$203,157</u>	<u>\$513,513</u>	<u>\$218,315</u>

(Continued)

PUBLIC IMPROVEMENT CONSTRUCTION	LIBRARY	CRIMINAL COURT	JUDICIAL EXPENSE	TOURIST AND RECREATION	HOTEL/MOTEL TAX	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND	SALES TAX	COMMUNICATIONS DISTRICT
	\$305,850				\$60,097			\$3,761,228	
	74,769						\$114,913		
	21,574								\$146,159
\$7,317	5,503	\$314,433		\$127		\$30,657	3,322	3,664	5,766
	974	2,126	\$193	5,911		5,965			2,074
<u>7,317</u>	<u>408,670</u>	<u>320,309</u>	<u>193</u>	<u>6,038</u>	<u>60,097</u>	<u>36,622</u>	<u>118,235</u>	<u>3,764,892</u>	<u>153,999</u>
		448,771	\$12,094		1,023			64,976	
13,963						344,826	12,682		427,385
	397,920			58,692					
<u>13,963</u>	<u>397,920</u>	<u>448,771</u>	<u>12,094</u>	<u>58,692</u>	<u>1,023</u>	<u>38,119</u>	<u>12,682</u>	<u>64,976</u>	<u>427,385</u>
(6,646)	10,750	(128,462)	(11,901)	(52,654)	59,074	(346,323)	105,554	3,699,916	(273,386)
	200,000								
		56,031	12,094	56,903		614,000			
		(10,012)			(56,903)			(3,684,003)	
<u>NONE</u>	<u>200,000</u>	<u>46,019</u>	<u>12,094</u>	<u>56,903</u>	<u>(56,903)</u>	<u>614,000</u>	<u>NONE</u>	<u>(3,684,003)</u>	<u>NONE</u>
(6,646)	210,750	(82,443)	193	4,249	2,171	267,677	105,554	15,913	(273,386)
<u>241,472</u>	<u>408,777</u>	<u>18,115</u>	<u>30</u>	<u>2,714</u>	<u>3,312</u>	<u>995,346</u>	<u>104,371</u>	<u>70,681</u>	<u>273,386</u>
<u>\$234,826</u>	<u>\$619,527</u>	<u>(\$64,328)</u>	<u>\$223</u>	<u>\$6,963</u>	<u>\$5,483</u>	<u>\$1,263,023</u>	<u>\$209,925</u>	<u>\$86,494</u>	<u>NONE</u>

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	JOB TRAINING PARTNERSHIP ACT	BLOCK GRANTS	TOTALS
<u>REVENUES</u>			
Taxes:			
Ad valorem			\$1,308,649
Sales and use			3,821,325
Intergovernmental revenues:			
Federal grants	\$1,426,423	\$264,396	1,947,179
State funds			994,972
Fees, charges, and commissions for services			167,733
Fines and forfeitures			314,433
Use of money and property			256,057
Other revenues			112,829
Total revenues	<u>1,426,423</u>	<u>264,396</u>	<u>8,923,177</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Judicial			449,307
Finance and administrative			65,999
Other			362,120
Public safety			784,893
Public works		264,396	4,124,274
Health and welfare			155,090
Culture and recreation			456,607
Economic development and assistance	1,426,423		1,426,423
Other expenditures			
Debt service			85,288
Total expenditures	<u>1,426,423</u>	<u>264,396</u>	<u>7,910,001</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	NONE	NONE	1,013,176
<u>OTHER FINANCING SOURCES (USES)</u>			
Gifts, contributions, and donations			200,000
Increase in capital leases			
Operating transfers in			3,809,031
Operating transfers out			(3,750,918)
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>258,115</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	NONE	NONE	1,271,291
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>NONE</u>	<u>NONE</u>	<u>8,935,991</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>NONE</u>	<u>NONE</u>	<u>\$10,207,282</u>

(Concluded)

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	HEALTH UNIT	COURTHOUSE AND JAIL	SANITARY LANDFILL	PARISHWIDE ROAD MAINTENANCE	PARISHWIDE ROAD OVERLAY	ROAD DISTRICT MAINTENANCE	ROAD DISTRICT CONSTRUCTION
REVENUES							
Taxes:							
Ad valorem	\$169,877	\$298,711	\$662	\$5,595	\$184,780	\$252,832	\$73,510
Sales and use							
Intergovernmental revenues:							
Federal grants				232,441			
State funds	45,644	79,877		540,168	295,873	90,597	24,194
Fees, charges, and commissions for services			30,801				
Fines and forfeitures							
Use of money and property	46,612	14,093	60,536	7,130	944	15,896	5,577
Other revenues	47	325		41,274		1,081	
Total revenues	<u>262,180</u>	<u>393,006</u>	<u>91,999</u>	<u>826,608</u>	<u>481,597</u>	<u>360,406</u>	<u>103,281</u>
EXPENDITURES							
Current:							
General government:							
Judicial							
Finance and administrative							
Other		450,888					
Public safety							
Public works			1,464,635	1,655,624	314,878	434,500	62,254
Health and welfare	179,816						
Culture and recreation							
Economic development and assistance							
Other expenditures							
Debt service				25,016			
Total expenditures	<u>179,816</u>	<u>450,888</u>	<u>1,464,635</u>	<u>1,680,640</u>	<u>314,878</u>	<u>434,500</u>	<u>62,254</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	82,364	(57,882)	(1,372,636)	(854,032)	166,719	(74,094)	41,027
OTHER FINANCING SOURCES (USES)							
Increase in capital leases				104,281			
Operating transfers in			2,419,476	604,899	115,669		
Operating transfers out				(150,669)			
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>2,419,476</u>	<u>558,511</u>	<u>115,669</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	82,364	(57,882)	1,046,840	(295,521)	282,388	(74,094)	41,027
FUND BALANCES AT BEGINNING OF YEAR	<u>1,631,306</u>	<u>727,495</u>	<u>1,720,222</u>	<u>661,245</u>	<u>NONE</u>	<u>809,459</u>	<u>243,032</u>
FUND BALANCE AT END OF YEAR	<u>\$1,713,670</u>	<u>\$669,613</u>	<u>\$2,767,062</u>	<u>\$365,724</u>	<u>\$282,388</u>	<u>\$735,375</u>	<u>\$284,059</u>

(Continued)

PUBLIC IMPROVEMENT CONSTRUCTION	LIBRARY	CRIMINAL COURT	JUDICIAL EXPENSE	TOURIST AND RECREATION	HOTEL/MOTEL TAX	FIRE PROTECTION DISTRICT NO. 1	FIRE INSURANCE FUND	SALES TAX	COMMUNICATIONS DISTRICT
	\$299,081				\$56,790			\$3,679,750	
	79,877						109,354		
	18,146								\$215,343
\$7,109		\$363,444		\$155		\$26,609	887	4,440	6,527
		3,353		2,424		24,199			7,819
<u>7,109</u>	<u>397,104</u>	<u>373,801</u>	<u>NONE</u>	<u>2,579</u>	<u>56,790</u>	<u>50,808</u>	<u>110,241</u>	<u>3,684,190</u>	<u>229,689</u>
		418,229	\$19,312		2,709			44,457	
						598,902	5,870		141,343
	352,127			55,277					
								365	
<u>NONE</u>	<u>352,127</u>	<u>11,557</u> <u>429,786</u>	<u>19,312</u>	<u>55,277</u>	<u>2,709</u>	<u>47,583</u> <u>646,485</u>	<u>5,870</u>	<u>44,822</u>	<u>141,343</u>
7,109	44,977	(55,985)	(19,312)	(52,698)	54,081	(595,677)	104,371	3,639,368	88,346
		41,121		52,220		604,869			
		48,251	19,273		(52,220)			(3,629,244)	
		(34,077)							
<u>NONE</u>	<u>NONE</u>	<u>55,295</u>	<u>19,273</u>	<u>52,220</u>	<u>(52,220)</u>	<u>604,869</u>	<u>NONE</u>	<u>(3,629,244)</u>	<u>NONE</u>
7,109	44,977	(690)	(39)	(478)	1,861	9,192	104,371	10,124	88,346
<u>234,363</u>	<u>363,800</u>	<u>18,805</u>	<u>69</u>	<u>3,192</u>	<u>1,451</u>	<u>986,154</u>	<u>NONE</u>	<u>60,457</u>	<u>185,040</u>
<u>\$241,472</u>	<u>\$408,777</u>	<u>\$18,115</u>	<u>\$30</u>	<u>\$2,714</u>	<u>\$3,312</u>	<u>\$995,346</u>	<u>\$104,371</u>	<u>\$70,581</u>	<u>\$273,386</u>

VERNON PARISH POLICE JURY
Leesville, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	JOB TRAINING PARTNERSHIP ACT	BLOCK GRANTS	TOTALS
<u>REVENUES</u>			
Taxes:			
Ad valorem			\$1,285,048
Sales and use			3,736,540
Intergovernmental revenues:			
Federal grants	\$1,843,437	\$85,122	2,161,000
State funds			1,265,584
Fees, charges, and commissions for services			264,290
Fines and forfeitures			363,444
Use of money and property			199,868
Other revenues			84,173
Total revenues	<u>1,843,437</u>	<u>85,122</u>	<u>9,359,947</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Judicial			437,541
Finance and administrative			47,166
Other			450,888
Public safety			746,115
Public works		85,122	4,017,013
Health and welfare			179,816
Culture and recreation			407,404
Economic development and assistance	1,843,437		1,843,437
Other expenditures			365
Debt service			84,156
Total expenditures	<u>1,843,437</u>	<u>85,122</u>	<u>8,213,901</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	NONE	NONE	1,146,046
<u>OTHER FINANCING SOURCES (USES)</u>			
Increase in capital leases			145,402
Operating transfers in			3,864,657
Operating transfers out			(3,866,210)
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>143,849</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	NONE	NONE	1,289,895
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>NONE</u>	<u>NONE</u>	<u>7,646,100</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>NONE</u>	<u>NONE</u>	<u>\$8,935,995</u>

(Concluded)

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 1995

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	TOTAL
ASSETS									
Cash and cash equivalents	\$38,592	\$85,303	\$16,705	\$50,510	\$63,500	\$5,081	\$39,507		\$299,198
Receivables	62,342	84,169	18,751	48,257	18,602	35,727	26,216		294,064
Interfund receivable								\$3	3
TOTAL ASSETS	\$100,934	\$169,472	\$35,456	\$98,767	\$82,102	\$40,808	\$65,723	\$3	\$593,265
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$8,438	\$3,050	\$1,346	\$4,346	\$2,785	\$3,747	\$1,571		\$25,283
Interfund payables	34,466	10,000					10,000	\$3	54,469
Total liabilities	42,904	13,050	1,346	4,346	2,785	3,747	11,571	3	79,752
Fund Equity - fund balance - unreserved - undesignated	58,030	156,422	34,110	94,421	79,317	37,061	54,152	NONE	513,513
TOTAL LIABILITIES AND FUND EQUITY	\$100,934	\$169,472	\$35,456	\$98,767	\$82,102	\$40,808	\$65,723	\$3	\$593,265

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>TOTALS</u>
<u>REVENUES</u>									
Taxes - ad valorem	\$55,108	\$66,442	\$17,177	\$47,932	\$17,885	\$32,300	\$20,852		\$257,696
Intergovernmental revenues - state funds	15,724	37,043	4,160	5,439	2,687	8,839	10,394		84,286
Use of money and property	482	5,316	1,349	2,187	2,324	409	1,042		13,109
Other revenues	1,135	99	1,516	1,131		7,500	8,028		19,409
Total revenues	<u>72,449</u>	<u>108,900</u>	<u>24,202</u>	<u>56,689</u>	<u>22,896</u>	<u>49,048</u>	<u>40,316</u>	<u>NONE</u>	<u>374,500</u>
<u>EXPENDITURES</u>									
Current - public works	<u>82,744</u>	<u>224,932</u>	<u>58,701</u>	<u>89,000</u>	<u>47,289</u>	<u>56,814</u>	<u>36,572</u>	<u>\$313</u>	<u>596,365</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>(10,295)</u>	<u>(116,032)</u>	<u>(34,499)</u>	<u>(32,311)</u>	<u>(24,393)</u>	<u>(7,766)</u>	<u>3,744</u>	<u>(313)</u>	<u>(221,865)</u>
<u>OTHER FINANCING SOURCES</u>									
Operating transfers in	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>3</u>	<u>3</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	<u>(10,295)</u>	<u>(116,032)</u>	<u>(34,499)</u>	<u>(32,311)</u>	<u>(24,393)</u>	<u>(7,766)</u>	<u>3,744</u>	<u>(310)</u>	<u>(221,862)</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>68,325</u>	<u>272,454</u>	<u>68,609</u>	<u>126,732</u>	<u>103,710</u>	<u>44,827</u>	<u>50,408</u>	<u>310</u>	<u>735,375</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$58,030</u>	<u>\$156,422</u>	<u>\$34,110</u>	<u>\$94,421</u>	<u>\$79,317</u>	<u>\$37,061</u>	<u>\$54,152</u>	<u>NONE</u>	<u>\$513,513</u>

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>TOTALS</u>
<u>REVENUES</u>									
Taxes - ad valorem	\$50,362	\$65,977	\$16,952	\$47,587	\$17,698	\$33,948	\$20,308		\$252,832
Intergovernmental revenues - state funds	16,875	39,008	4,407	5,894	4,302	8,964	11,147		90,597
Use of money and property	1,651	6,122	1,525	2,329	3,081	320	840	\$28	15,896
Other revenues	20		327	734					1,081
Total revenues	<u>68,908</u>	<u>111,107</u>	<u>23,211</u>	<u>56,544</u>	<u>25,081</u>	<u>43,232</u>	<u>32,295</u>	<u>28</u>	<u>360,406</u>
<u>EXPENDITURES</u>									
Current - public works	119,112	113,796	31,589	39,255	56,353	39,928	33,024	1,443	434,500
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(50,204)	(2,689)	(8,378)	17,289	(31,272)	3,304	(729)	(1,415)	(74,094)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>118,529</u>	<u>275,143</u>	<u>76,987</u>	<u>109,443</u>	<u>134,982</u>	<u>41,523</u>	<u>51,137</u>	<u>1,725</u>	<u>809,469</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$68,325</u>	<u>\$272,454</u>	<u>\$68,609</u>	<u>\$126,732</u>	<u>\$103,710</u>	<u>\$44,827</u>	<u>\$50,408</u>	<u>\$310</u>	<u>\$735,375</u>

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT CONSTRUCTION FUNDS

Combining Balance Sheet, December 31, 1995

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>TOTAL</u>
ASSETS									
Cash and cash equivalents	\$19,029	\$21,800	\$9,411	\$48,398	\$15,792	\$3,763	\$22,520		\$140,713
Receivables	22,647	12,949	7,515	19,338	7,978	4,770	10,475		85,672
TOTAL ASSETS	\$41,676	\$34,749	\$16,926	\$67,736	\$23,770	\$8,533	\$32,995	NONE	\$226,385
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$728	\$331	\$222	\$620	\$230	\$143	\$270		\$2,544
Interfund payables	5,526								5,526
Total liabilities	6,254	331	222	620	230	143	270	NONE	8,070
Fund Equity - fund balance - unreserved - undesignated	35,422	34,418	16,704	67,116	23,540	8,390	32,725	NONE	218,315
TOTAL LIABILITIES AND FUND EQUITY	\$41,676	\$34,749	\$16,926	\$67,736	\$23,770	\$8,533	\$32,995	NONE	\$226,385

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT CONSTRUCTION FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>TOTALS</u>
<u>REVENUES</u>									
Taxes - ad valorem	\$21,818	\$10,221	\$6,883	\$19,210	\$7,152	\$4,442	\$8,332		\$78,058
State funds	4,157	5,699	19,168	2,179	1,613	1,180	4,154		38,150
Use of money and property	433	679	488	2,328	625	118	523		5,194
Miscellaneous	1,517		367						1,884
Total revenues	<u>27,925</u>	<u>16,599</u>	<u>26,906</u>	<u>23,717</u>	<u>9,390</u>	<u>5,740</u>	<u>13,009</u>	<u>NONE</u>	<u>123,286</u>
<u>EXPENDITURES</u>									
Current - public works	<u>29,715</u>	<u>25,834</u>	<u>34,998</u>	<u>60,817</u>	<u>18,272</u>	<u>7,924</u>	<u>10,258</u>	<u>\$1,212</u>	<u>189,030</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(1,790)	(9,235)	(8,092)	(37,100)	(8,882)	(2,184)	2,751	(1,212)	(65,744)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>37,212</u>	<u>43,653</u>	<u>24,796</u>	<u>104,216</u>	<u>32,422</u>	<u>10,574</u>	<u>29,974</u>	<u>1,212</u>	<u>284,059</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$35,422</u>	<u>\$34,418</u>	<u>\$16,704</u>	<u>\$67,116</u>	<u>\$23,540</u>	<u>\$8,390</u>	<u>\$32,725</u>	<u>NONE</u>	<u>\$218,315</u>

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS -
 ROAD DISTRICT CONSTRUCTION FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1994

	<u>NO. 1</u>	<u>NO. 2</u>	<u>NO. 3</u>	<u>NO. 4</u>	<u>NO. 5</u>	<u>NO. 6</u>	<u>NO. 7</u>	<u>NO. 8</u>	<u>TOTALS</u>
<u>REVENUES</u>									
Taxes - ad valorem	\$19,988	\$10,152	\$7,432	\$19,069	\$7,081	\$1,672	\$8,116		\$73,510
Intergovernmental revenues - state funds	6,693	6,001	1,766	2,363	1,720	1,197	4,454		24,194
Use of money and property	775	668	382	2,280	739	144	496	\$93	5,577
Total revenues	<u>27,456</u>	<u>16,821</u>	<u>9,580</u>	<u>23,712</u>	<u>9,540</u>	<u>3,013</u>	<u>13,066</u>	<u>93</u>	<u>103,281</u>
<u>EXPENDITURES</u>									
Current - public works	<u>23,787</u>	<u>4,891</u>	<u>4,215</u>	<u>6,616</u>	<u>8,070</u>	<u>2,722</u>	<u>6,730</u>	<u>5,223</u>	<u>62,254</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	3,669	11,930	5,365	17,096	1,470	291	6,336	(5,130)	41,027
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>33,543</u>	<u>31,723</u>	<u>19,431</u>	<u>87,120</u>	<u>30,952</u>	<u>10,283</u>	<u>23,638</u>	<u>6,342</u>	<u>243,032</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$37,212</u>	<u>\$43,653</u>	<u>\$24,796</u>	<u>\$104,216</u>	<u>\$32,422</u>	<u>\$10,574</u>	<u>\$29,974</u>	<u>\$1,212</u>	<u>\$284,059</u>

VERNON PARISH POLICE JURY
Leesville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Years Ended December 31, 1995 and 1994

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$856 per month, while the president receives \$963 per month for performing the duties of his office.

VERNON PARISH POLICE JURY
 Leesville, Louisiana
 Schedule of Compensation Paid Jurors
 For the Years Ended December 31, 1995 and 1994

SUPPLEMENTAL INFORMATION SCHEDULE

	<u>December 31,</u>	
	<u>1995</u>	<u>1994</u>
Clay, Curtis L.	\$10,272	\$10,272
Ford, John C.	10,272	10,272
Hamilton, John	10,272	10,272
James, Woodrow	10,272	10,272
Jeane, George C.	10,272	10,272
Palmer, Raymond	10,272	10,272
Pynes, Ray	11,556	11,556
Roshong, Lavaughn	10,272	10,272
Smith, J.R., Jr.	10,272	10,272
Tuck, James B.	10,272	10,272
Weeks, W. Reid	10,272	10,272
Williams, Billy	<u>10,272</u>	<u>10,272</u>
Totals	<u>\$124,548</u>	<u>\$124,548</u>